

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15348
[REDACTED])	
)	DECISION
Petitioner.)	
_____)	

On November 20, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](taxpayer), proposing income tax, penalty, and interest for the year 1997, in the total amount of \$324.

On January 17, 2001, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer has not requested an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The Tax Discovery Bureau of the Commission issued a Notice of Deficiency Determination to the taxpayer [Redacted]. [Redacted]. We find that the Commission's Tax Enforcement Specialist (specialist) correctly recomputed the taxpayer's tax liability [Redacted].

The taxpayer sent a note on January 16, 2001, which stated:

My Tax Attorney will file written petition to the State of Idaho within 120 days to appeal your decision.

The specialist sent the taxpayer a letter dated July 23, 2001, which stated in pertinent part:

As of this date, we have not received the written petition from your tax attorney that your correspondence of January 16, 2,001 stated would be filed in May 2001.
[Redacted]. If you have received [Redacted] information from the Internal Revenue Service, please forward a copy to my attention. . .

The taxpayer did not respond to the specialist's letter.

The Tax Policy Specialist sent the taxpayer a hearing rights letter on September 25, 2001, to inform her of her alternatives for redetermining her protested deficiency determination. A follow-

up letter was sent on November 30, 2001. The taxpayer did not respond to either letter.

Idaho Code § 63-3002 states:

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

[Redacted].

WHEREFORE, the Notice of Deficiency Determination dated November 20, 2000, is hereby, APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that taxpayer pay the following tax, penalty, and interest for the year 1997:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$256	\$13	\$83	\$352

Interest is calculated through July 2, 2002.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this ____ day of _____, 2002, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED] Receipt No. [Redacted]
[Redacted] [REDACTED]

ADMINISTRATIVE ASSISTANT 1